

**FILED**

**SEP 23 1998**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF OKLAHOMA**

**TIMOTHY R. WALLBRIDGE, CLERK  
U.S. BANKRUPTCY COURT  
NORTHERN DISTRICT OF OKLAHOMA**

In re:	)	
	)	
GILBERT L. ROBLES and	)	Case No. 98-02178-M
ANITA HELEN HISAW ROBLES,	)	
	)	
Debtors.	)	Chapter 7
	)	
GILBERT L. ROBLES and	)	
ANITA HELEN HISAW ROBLES,	)	
	)	
Plaintiffs,	)	
	)	
v.	)	Adversary Proc. No. 98-0237-M
	)	
UNITED STATES OF AMERICA,	)	
ex rel. INTERNAL REVENUE SERVICE,	)	
	)	
Defendant.	)	
	)	

**JUDGMENT**

THIS MATTER comes before the Court upon plaintiff's Complaint filed on August 19, 1998 in which plaintiff requests the Court to determine the dischargeability of plaintiff's federal income tax liabilities.

WHEREFORE it appearing to the Court that plaintiff and the United States of America are in agreement as to the disposition of the above-captioned adversary proceeding as to them pursuant to the joint stipulation filed herewith, it is

ORDERED AND ADJUDGED that the stipulation between plaintiff and the United States of America is hereby APPROVED and ADOPTED by the Court, and it is

DOCKETED 9-23-98  
Clerk, U.S. Bankruptcy Court  
Northern District of Oklahoma

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FURTHER ORDERED as follows:

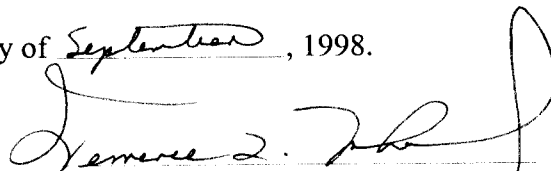
1. The plaintiffs filed a Chapter 7 petition in bankruptcy on June 4, 1998
2. On August 19, 1998, the plaintiffs filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States for the 1986, 1989, 1991 and 1992 tax years.
3. The federal income tax liabilities for the plaintiff, Gilbert Robles, for the 1988 and 1989 tax years are properly subject to discharge, pursuant to 11 U.S.C. Section 727, if and when a discharge is entered in this case.
4. The federal income tax liabilities for the plaintiff, Anita Robles, for the 1986, 1989, 1991 and 1992 tax years are properly subject to discharge, pursuant to 11 U.S.C. Section 727, if and when a discharge is entered in this case.
5. The federal income tax penalties assessed against the plaintiff, Anita Robles, for the 1993 tax year are properly subject to discharge, pursuant to 11 U.S.C. Section 727, if and when a discharge is entered in this case.
6. The United States has properly filed pre-petition Notices of Federal Tax Lien in connection with the federal income tax liabilities of the plaintiff, Gilbert Robles, for the 1988 and 1989 tax years. These liens attach to all existing property and rights to property, including exempt property, belonging to the plaintiff on and prior to the filing of the Chapter 7 petition. See 11 U.S.C. Section 522(c)(1) and 26 U.S.C. Section 6231.
7. The United States has properly filed pre-petition Notices of Federal Tax Lien in connection with the federal income tax liabilities of the plaintiff, Anita Robles, for the 1989 tax year. These liens attach to all existing property and rights to property, including exempt

property, belonging to the plaintiff on and prior to the filing of the Chapter 7 petition. See 11 U.S.C. Section 522(c)(1) and 26 U.S.C. Section 6231.

8. This stipulation constitutes a final order in this adversary action between the plaintiffs and the United States, each party to bear its own litigation expenses, including costs and attorneys' fees.

9. Judgment should be entered in accordance with our Joint Stipulation.

IT IS SO ORDERED this 22 day of September, 1998.

A handwritten signature in black ink, appearing to read "Terrance L. Michael", is written over a horizontal line.

TERRANCE L. MICHAEL  
UNITED STATES BANKRUPTCY COURT